

UNITED STATES BANKRUPTCY COURT

Southern DISTRICT OF New York

In Re. The Roman Catholic Diocese of Rockville
Centre, New York

Debtor(s)

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§
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§

Case No. 20-12345

☐ Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 08/31/2022

Petition Date: 10/01/2020

Months Pending: 23

Industry Classification:

8	1	3	1
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Reporting Method:

Accrual Basis ☒

Cash Basis ☐

Debtor's Full-Time Employees (current):

148

Debtor's Full-Time Employees (as of date of order for relief):

185

Supporting Documentation (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☒ Accounts receivable aging
- ☒ Postpetition liabilities aging
- ☐ Statement of capital assets
- ☒ Schedule of payments to professionals
- ☒ Schedule of payments to insiders
- ☐ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Corinne Ball

Signature of Responsible Party

09/29/2022

Date

Corinne Ball

Printed Name of Responsible Party

992 N Village Ave, Rockville Centre, NY 11570
Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Debtor's Name The Roman Catholic Diocese of Rockville Centre, New York

Case No. 20-12345

Part 1: Cash Receipts and Disbursements		Current Month	Cumulative
a.	Cash balance beginning of month	\$59,100,203	
b.	Total receipts (net of transfers between accounts)	\$2,874,249	\$90,888,418
c.	Total disbursements (net of transfers between accounts)	\$5,637,485	\$118,298,901
d.	Cash balance end of month (a+b-c)	\$56,336,968	
e.	Disbursements made by third party for the benefit of the estate	\$0	\$0
f.	Total disbursements for quarterly fee calculation (c+e)	\$5,637,485	\$118,298,901

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)		Current Month
a.	Accounts receivable (total net of allowance)	\$1,855,435
b.	Accounts receivable over 90 days outstanding (net of allowance)	\$1,218,379
c.	Inventory (Book <input type="radio"/> Market <input type="radio"/> Other <input checked="" type="radio"/> (attach explanation))	\$0
d.	Total current assets	\$135,379,354
e.	Total assets	\$169,194,050
f.	Postpetition payables (excluding taxes)	\$18,803,734
g.	Postpetition payables past due (excluding taxes)	\$2,350,387
h.	Postpetition taxes payable	\$0
i.	Postpetition taxes past due	\$0
j.	Total postpetition debt (f+h)	\$18,803,734
k.	Prepetition secured debt	\$0
l.	Prepetition priority debt	\$0
m.	Prepetition unsecured debt	\$80,879,435
n.	Total liabilities (debt) (j+k+l+m)	\$99,683,170
o.	Ending equity/net worth (e-n)	\$69,510,880

Part 3: Assets Sold or Transferred		Current Month	Cumulative
a.	Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$5,200,000
b.	Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$26,042
c.	Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$5,173,958

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)		Current Month	Cumulative
a.	Gross income/sales (net of returns and allowances)	\$5,534,521	
b.	Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c.	Gross profit (a-b)	\$5,534,521	
d.	Selling expenses	\$0	
e.	General and administrative expenses	\$6,640,134	
f.	Other expenses	\$0	
g.	Depreciation and/or amortization (not included in 4b)	\$8,039	
h.	Interest	\$0	
i.	Taxes (local, state, and federal)	\$58,197	
j.	Reorganization items	\$3,503,048	
k.	Profit (loss)	\$-4,674,896	\$-36,402,675

Debtor's Name The Roman Catholic Diocese of Rockville Centre, New York

Case No. 20-12345

Part 5: Professional Fees and Expenses

a.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$469,719	\$35,220,966	\$1,337,193	\$31,847,920
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Alvarez & Marsal North Ameri	Financial Professional	\$0	\$6,109,883	\$58,626	\$5,874,831
ii	Jones Day	Lead Counsel	\$0	\$18,778,126	\$1,037,548	\$16,907,788
iii	Reed Smith LLP	Special Counsel	\$0	\$4,481,212	\$96,855	\$4,038,471
iv	Sitrick and Company, Inc.	Other	\$2,543	\$246,998	\$0	\$234,929
v	Epiq Corporate Restructuring, L	Other	\$235,970	\$1,171,537	\$17,773	\$935,567
vi	Nixon Peabody LLP	Special Counsel	\$181,569	\$4,136,390	\$98,775	\$3,633,411
vii	Paul J. Van Osselaer	Other	\$49,638	\$178,539	\$27,616	\$128,901
viii	Forchelli Deegan Terrana LLP	Special Counsel	\$0	\$54,631	\$0	\$37,523
ix	Standard Valuation Services	Other	\$0	\$63,650	\$0	\$56,500
b.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$61,885	\$1,591,453	\$61,885	\$1,591,453
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Baker Tilly US, LLP	Financial Professional	\$15,000	\$300,444	\$15,000	\$300,444
ii	Actuarial & Technical Solution	Financial Professional	\$0	\$68,074	\$0	\$68,074
iii	Crowe LLP	Financial Professional	\$0	\$36,500	\$0	\$36,500
iv	Jackson Lewis PC	Local Counsel	\$228	\$8,483	\$228	\$8,483
v	Proskauer Rose LLP	Local Counsel	\$0	\$0	\$0	\$0
vi	Certilman Balin Adler & Hyma	Local Counsel	\$28	\$12,046	\$28	\$12,046
vii	Smith & Downey	Local Counsel	\$323	\$60,655	\$323	\$60,655
viii	Changing Our World	Financial Professional	\$0	\$0	\$0	\$0
ix	Burnett Risk Control International	Other	\$0	\$144,225	\$0	\$144,225
x	Patrick F. Adams PC	Local Counsel	\$2,078	\$73,442	\$2,078	\$73,442
xi	Mullholand Minion Davey McN	Local Counsel	\$10,660	\$183,582	\$10,660	\$183,582
xii	Bryan Cave Leighton Paisner L	Local Counsel	\$0	\$14,458	\$0	\$14,458
xiii	NAVEX Global Inc	Other	\$0	\$17,513	\$0	\$17,513
xiv	Harris Beach, PLLC	Local Counsel	\$0	\$0	\$0	\$0
xv	Biddle Consulting Group, Inc.	Other	\$0	\$5,180	\$0	\$5,180
xvi	The Law Offices of Kenneth R	Special Counsel	\$0	\$0	\$0	\$0
xvii	Renaissance Associates, Ltd.	Other	\$26,569	\$656,723	\$26,569	\$656,723
xviii	Sahn Ward PLLC	Local Counsel	\$0	\$3,129	\$0	\$3,129
xix	Gramercy Risk Management LL	Other	\$7,000	\$7,000	\$7,000	\$7,000
c.	All professional fees and expenses (debtor & committees)		\$1,979,033	\$48,836,676	\$2,763,848	\$42,111,029

Debtor's Name The Roman Catholic Diocese of Rockville Centre, New York

Case No. 20-12345

Part 6: Postpetition Taxes

	Current Month	Cumulative
a. Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b. Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c. Postpetition employer payroll taxes accrued	\$55,480	\$1,356,246
d. Postpetition employer payroll taxes paid	\$55,480	\$1,356,246
e. Postpetition property taxes paid	\$2,718	\$67,413
f. Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g. Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☒ No ☐
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☒ No ☐
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☒ No ☐
- f. Were all trust fund taxes remitted on a current basis? Yes ☒ No ☐
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☒ No ☐ N/A ☐
- i. Do you have:
- Worker's compensation insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- Casualty/property insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- General liability insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☐ No ☒
- k. Has a disclosure statement been filed with the court? Yes ☐ No ☒
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Debtor's Name The Roman Catholic Diocese of Rockville Centre, New York

Case No. 20-12345

Part 8: Individual Chapter 11 Debtors (Only)

- | | | |
|--|-------|-----|
| a. Gross income (receipts) from salary and wages | _____ | \$0 |
| b. Gross income (receipts) from self-employment | _____ | \$0 |
| c. Gross income from all other sources | _____ | \$0 |
| d. Total income in the reporting period (a+b+c) | _____ | \$0 |
| e. Payroll deductions | _____ | \$0 |
| f. Self-employment related expenses | _____ | \$0 |
| g. Living expenses | _____ | \$0 |
| h. All other expenses | _____ | \$0 |
| i. Total expenses in the reporting period (e+f+g+h) | _____ | \$0 |
| j. Difference between total income and total expenses (d-i) | _____ | \$0 |
| k. List the total amount of all postpetition debts that are past due | _____ | \$0 |
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes ☐ No ☒
- m. If yes, have you made all Domestic Support Obligation payments? Yes ☐ No ☐ N/A ☒

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Thomas Doodian

Signature of Responsible Party

Chief Financial Officer

Title

Thomas Doodian

Printed Name of Responsible Party

09/29/2022

Date

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Exhibits to Monthly Operating Report for the period
August 1, 2022 to August 31, 2022

Required Documents	Form No.	Document Attached	Explanation Attached
Statement of Cash Receipts and Disbursements	Exhibit 1	X	
Balance Sheet	Exhibit 2	X	
Statement of Operations	Exhibit 3	X	
Accounts Receivable Aging	Exhibit 4	X	
Postpetition Liabilities Aging	Exhibit 5	X	
Schedule of Payments to Professionals	Exhibit 6	X	
Schedule of Payments to Insiders	Exhibit 7	X	
Bank Reconciliation (or copies of debtor's bank reconciliations)	Exhibit 8	X	
Copies of bank statements			X
Cash disbursements journals			X
Schedule of Transfers Between Debtor and Affiliate	Exhibit 9	X	
Debtor Questionnaire Exhibits	Exhibit 11	X	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the documents attached are true and correct to the best of my knowledge and belief.

Signature of Debtor

/s/ Thomas Doodian
Signature of Authorized Individual*

September 29, 2022
Date

Thomas Doodian – Chief Financial Officer
Printed Name of Authorized Individual*

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Statement of Cash Receipts and Disbursements (August 1, 2022 – August 31, 2022)
Exhibit-1
(Unaudited – in \$)

ADMINISTRATIVE OFFICES CASH FLOW

Line Item	Current Month	Total Since Filing
Operating Account Beginning Balance (Bank)	\$ 23,080,132	\$ 5,127,955
Less: Outstanding Float	-	-
Less: Outstanding Checks	(166,184)	(45,529)
Less: Unsettled EFTs	-	-
Operating Account Beginning Balance (Book)	22,913,948	5,082,426
Receipts		
Cathedralium from Parishes	378,489	17,649,149
Transfers from CMA	336,040	8,800,415
Spectrum and Other Lease Income	253,389	5,689,801
Departmental, Chaplaincy & Program Income	280,810	5,379,534
Donations and Other Receipts	14,271	2,426,902
Administrative Services Income and Other Interco, net	389,593	7,711,321
Investment Income (Loss)	2,390	18,673
Release of Restricted Funds	77,451	673,672
Total Receipts	1,732,435	48,349,469
Operating Disbursements		
Payroll and Benefits	(1,294,221)	(30,816,363)
Canon 1271 and Catholic Group Assessments	(51,992)	(929,249)
Clergy/Deacon/Seminarian Tuition, Immigration & Assistance	(32,621)	(785,169)
Rent, Parking, Facilities Use and Related Utilities	(112,606)	(1,684,379)
PSIP and NYSIF Insurance	(3,105)	(611,274)
Other Professional Fees & Service Providers	(199,106)	(4,991,116)
Other Accounts Payable	(46,526)	(1,664,052)
Total Operating Disbursements	(1,740,177)	(41,481,602)
Mission Related Disbursements		
Catholic Faith Network	(77,247)	(1,180,547)
Tomorrow's Hope Foundation	-	-
The Long Island Catholic/Fe Fuerza Vida	-	-
Immaculate Conception Seminary	-	-
Sacred Heart Institute	-	(147,500)
Other	-	-
Total Mission Related Disbursements	(77,247)	(1,328,047)
Chapter 11 Disbursements		
Chapter 11 Professional Fees	(2,605,108)	(38,848,396)
Total Chapter 11 Professional Fees	(2,605,108)	(38,848,396)
Transfers in from Money Market Account	2,500,000	50,950,000
Net Cash Flow	(190,097)	17,641,425
Beginning Book Cash Balance	22,913,948	5,082,426
(+/-) Net Cash Flow	(190,097)	17,641,425
Operating Account Ending Cash Balance (Book)	22,723,851	22,723,851
Ending Check Float and Unsettled EFTs	62,900	62,900
Operating Account Ending Cash Balance (Bank)	22,786,751	22,786,751
Money Market Account Beginning Cash Balance	11,205,998	59,595,241
Transfers out to operating account	(2,500,000)	(50,950,000)
Transfers in from operating account	-	-
Interest earned	18,054	78,811
Money Market Account Ending Cash Balance	8,724,052	8,724,052
Combined Operating and Money Market Account Ending Balance	31,510,803	31,510,803
Utility Adequate Assurance Account	(24,356)	(24,356)
Available Combined Ending Bank Balance	\$ 31,486,447	\$ 31,486,447

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Statement of Cash Receipts and Disbursements (August 1, 2022 – August 31, 2022)
Exhibit-1
(Unaudited – in \$)

PSIP CASH FLOW

Line Item	Current Month	Total Since Filing
Operating Account Beginning Balance (Bank)	\$ 1,869,796	\$ 1,516,175
Less: Outstanding Float	(0)	(244)
Less: Outstanding Checks	(311,182)	(395,057)
Less: Unsettled EFTs	-	-
Operating Account Beginning Balance (Book)	1,558,613	1,120,874
Receipts		
Premiums from Parishes	563,658	31,826,817
Assessment Refunds	-	-
Other Income	123	20,984
Insurance Recoveries	521,051	9,867,569
Administrative services income and other interco, net	-	287,624
Total Receipts	1,084,832	42,002,994
Operating Disbursements		
Payroll and Benefits	(57,509)	(1,496,143)
Claims Expense	(776,170)	(11,026,667)
Insurance Premiums	(11,750)	(17,804,676)
Other Insurance Costs	(20,350)	(628,784)
Other Professional Fees	-	-
Other Legal Fees	(12,738)	(257,024)
Pastoral Care	(22,808)	(616,926)
Other Expenses	(45,194)	(627,940)
Total Operating Disbursements	(946,518)	(32,458,161)
Chapter 11 Disbursements		
Chapter 11 Professional Fees	(96,855)	(4,182,696)
Total Chapter 11 Professional Fees	(96,855)	(4,182,696)
Intercompany Transfers	-	-
Funds Held For Others	(171,580)	348,179
Transfers out to Other Accounts	-	(12,124,600)
Transfers in from Other Accounts	-	6,721,902
Net Cash Flow	(130,122)	307,618
Beginning Book Cash Balance	1,558,613	1,120,874
(+/-) Net Cash Flow	(130,122)	307,618
Operating Account Ending Cash Balance (Book)	1,428,492	1,428,492
Ending Check Float and Unsettled EFTs	300,988	300,988
Operating Account Ending Cash Balance (Bank)	1,729,480	1,729,480
Money Market Account Beginning Cash Balance	22,944,278	17,424,241
Transfers out to operating account	-	(5,750,000)
Transfers in from operating account	-	11,200,000
Interest earned	38,929	108,965
Money Market Account Ending Cash Balance	22,983,206	22,983,206
Combined Operating and Money Market Account Ending Balance	24,712,686	24,712,686
Recoveries due to Catholic Health Services	(672,997)	(672,997)
Available Combined Ending Bank Balance	\$ 24,039,689	\$ 24,039,689

Disbursements for Calculating U.S. Trustee Quarterly Fees	August	Since Filing
Administrative Offices	\$ 4,422,531.72	\$ 81,658,044.22
PSIP	1,043,373.54	36,640,856.90
Total Disbursements for Calculating U.S. Trustee Quarterly Fees	\$ 5,465,905.26	\$ 118,298,901.12

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Balance Sheet as of August 31, 2022
Exhibit-2
(Unaudited –\$ in thousands)

Admin Offices Balance Sheet as of 8/31/22

<u>Assets</u>	
Unrestricted Cash	31,450
Unrestricted Investments	4
Accounts Receivable	1,270
Contributions Receivable	709
Prepaid Expenses	1,147
Due from Other Entity	569
Property, Plant & Equipment	364
Other Assets	4,598
Subtotal Unrestricted Assets	40,112
Restricted Cash & Investments	24,043
Total Assets	64,155
<u>Liabilities Not Subject to Compromise (Post-Petition)</u>	
Accounts Payable	4,973
Accrued Expenses	3,805
Accrued Payroll Liabilities	1,358
Deferred Revenue	270
Due to Other Entity	101
Asset Retirement Obligation	19
Other Liabilities	4,723
Total Liabilities Not Subject to Compromise	15,249
<u>Liabilities Subject to Compromise (Pre-Petition)</u>	
Accounts Payable	196
Accrued Expenses	7
Accrued Payroll Liabilities	558
Deferred Revenue	53
Due to Other Entity	34
Asset Retirement Obligation	184
Other Liabilities	658
Total Liabilities Subject to Compromise	1,691
Total Liabilities	16,939
Net Assets	47,215

PSIP Balance Sheet as of 8/31/22

<u>Assets</u>	
Unrestricted Cash and Cash Equivalents	24,412
Restricted Cash, Cash Equivalents and Investments	8,227
Investments	–
Accounts Receivable, net of allowance	585
Hospital Receivable on Unpaid Losses	28,367
Other Receivables	–
Insurance Reimbursable on Unpaid Losses	33,852
Insurance Reimbursable on Paid Losses, net of allowance	3,541
Prepaid Expenses & Other Assets	5,046
Exchange	–
Total Assets	104,030
<u>Liabilities Not Subject to Compromise (Post-Petition)</u>	
Accounts Payable	398
Loss & Loss Adj. Payable - Retained	–
Loss & Loss Adj. Payable - Ceded	–
Workers' Comp Reserve	–
Other Liabilities	3,088
Total Liabilities Not Subject to Compromise	3,486
<u>Liabilities Subject to Compromise (Pre-Petition)</u>	
Accounts Payable	1
Loss & Loss Adj. Payable - Retained	41,183
Loss & Loss Adj. Payable - Ceded	33,852
Workers' Comp Reserve	1,697
Other Liabilities	2,193
Total Liabilities Subject to Compromise	78,925
Total Liabilities	82,411
Net Assets	21,619

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Balance Sheet as of August 31, 2022
Exhibit-2
(Unaudited –\$ in thousands)

Mission Office Balance Sheet **as of 8/31/22**

Assets

Unrestricted Cash	210
Unrestricted Investments	466
Prepaid Expenses	0
Due from Other Entity and Other	—
Subtotal: Unrestricted Assets	676
Restricted Cash & Investments	333
Restricted Contributions Receivable	—
Restricted Due from Other Entity	—
Subtotal: Restricted Assets	333
Total Assets	1,009

Liabilities Not Subject to Compromise (Post-Petition)

Accounts Payable	—
Accrued Expenses	1
Accrued Payroll Liabilities	—
Due to Other Entity	5
Funds Held for Others (collected after petition date)	64
Total Liabilities Not Subject to Compromise	69

Liabilities Subject to Compromise (Pre-Petition)

Accounts Payable	—
Accrued Expenses	—
Accrued Payroll Liabilities	—
Due to Other Entity	—
Due to Other Entity	—
Funds Held for Others (collected pre petition date)	264
Total Liabilities Subject to Compromise	264

Total Liabilities **333**

Net Assets **676**

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Statement of Operations - August 2022
Exhibit-3
(Unaudited –\$ in thousands)

Admin Offices Income Statement	Aug 2022	Case to Date
<u>Revenue</u>		
Parish Assessments	836	18,608
Unrestricted Donations & Contributions	6	1,461
Admin Services Revenue	305	7,286
Cell Tower Income	329	6,754
Investment Income (Loss)	(8)	(2)
Other Revenue	560	6,732
Assets Released from Restricted	664	11,764
Total Unrestricted Revenue	2,691	52,603
<u>Operating Expenses</u>		
Salaries & Benefits	1,205	29,572
Professional Fees	278	5,093
Insurance Claims Expense	–	–
Rent, Facilities & Utilities	103	3,992
Other Operating Expense	1,014	7,024
Operating Support Expense	109	1,680
Total Operating Expenses	2,709	47,362
Reorganization Items	3,253	46,951
Total Expenses	5,962	94,313
Change in Net Assets due to Unrestricted Activity	(3,271)	(41,710)
<u>Restricted Activity</u>		
CMA Donations & Contributions	216	16,244
CMA Assets Released from Restricted	(428)	(9,903)
CMA Grants	(792)	(3,266)
Non-School Assessment Revenue	381	8,103
Non-School Assessment Grant	(200)	(5,635)
Investment Income (Loss) from Restricted	4	2
Sale of Fixed Assets	–	4,954
Other Restricted Revenue	(124)	2,492
Other Revenue Released from Restricted	(236)	(1,861)
Total Restricted Activity	(1,178)	11,130
Change in Net Assets	(4,449)	(30,580)

PSIP Income Statement	Aug 2022	Case to Date
<u>Revenue</u>		
Insurance Assessments	1,394	30,751
Specific Excess Recoveries	788	9,627
Investment Gains / (Losses)	–	–
Other Revenue	49	385
Total Revenue	2,231	40,764
<u>Operating Expenses</u>		
Claims Expense	799	11,644
Insurance Expense	1,173	26,145
Bad Debt Expense	150	684
Professional Fees	44	1,692
Salaries & Benefits	32	1,264
Rent, Facility, Utilities	6	100
Other Operating Expenses	1	51
Total Operating Expenses	2,206	41,579
Reorganization Items	250	5,008
Total Expenses	2,456	46,587
Change in Net Assets	(226)	(5,823)

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Statement of Operations - August 2022
Exhibit-3
(Unaudited –\$ in thousands)

Mission Office Income Statement	Aug 2022	Case to Date
<u>Revenue</u>		
Admin Services Revenue	3	82
Investment Income (Loss)	0	0
Other Revenue	0	0
Total Unrestricted Revenue	3	82
<u>Operating Expenses</u>		
Salaries & Benefits	2	37
Professional Fees	1	36
Rent, Facilities & Utilities	1	3
Printing	–	–
Other Operating Support Expense	0	6
Total Expenses	3	82
Reorganization Items	–	–
Total Expenses	3	82
Change in Net Assets	–	0

Accounts Receivable Aging
Exhibit-4
(Unaudited – In \$)

Accounts Receivable Reconciliation and Aging

Administrative Offices Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$ 10,147,875
(+) Amounts billed during the period	614,708
(-) Amounts collected during the period	(1,314,516)
Total Accounts Receivable at the end of the reporting period	\$ 9,448,067

Administrative Offices Accounts Receivable Aging as of 8/31/2022	0-30	31-60	61-90	Over 91	Total
Total Accounts Receivable	\$ 529,586	\$ 12,481	\$ 14,846	\$ 8,891,153	\$ 9,448,067

PSIP Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$ 5,663,594
(+) Amounts billed during the period	52,230
(-) Amounts collected during the period	(563,658)
Total Accounts Receivable at the end of the reporting period	\$ 5,152,166

PSIP Accounts Receivable Aging as of 8/31/2022	0-30	31-60	61-90	Over 91	Total
Total Accounts Receivable	\$ 61,677	\$ (1,636)	\$ 20,102	\$ 5,072,023	\$ 5,152,166

Postpetition Liabilities Aging
 Exhibit-5
 (Unaudited –In \$)

Postpetition Liabilities Aging

As of 8/31/2022	Current	1-30	31-60	61-90	Over 91	Total
Administrative Offices Payable	\$ 2,846,353	\$ 2,106,871	\$ 10,646	\$ 2,130	\$ 7,108	\$ 4,973,107
PSIP Payable	173,873	223,598	35	-	-	\$ 397,506
Mission Office Payable	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-
Total Post-Petition Debts¹	\$ 3,020,227	\$ 2,330,469	\$ 10,681	\$ 2,130	\$ 7,108	\$ 5,370,613

Notes:
 (1) Invoices are processed on a rolling basis as they are received; aging is based on the invoice date and not the date the invoice is received by the Diocese

Schedule of Payments to Professionals
Exhibit-6
(Unaudited –In \$)

Schedule of Payments to Professionals

Name	Role	Retention Date	Retainer Balance as of Petition Date	Post-Petition Fees & Expenses Paid During Reporting Period	Post-Petition Fees & Expenses Paid to Date	Total Incurred and Unpaid ¹
Alvarez & Marsal North America, LLC	Restructuring Advisor	10/1/2020	\$ 353,979	\$ 58,626	\$ 5,874,831	\$ 235,052
Jones Day	Counsel	10/1/2020	800,000	1,037,548	16,907,788	1,870,338
Reed Smith LLP	Special Insurance Counsel	10/1/2020	13,931	96,855	4,038,471	442,741
Sitrick and Company, Inc.	Communications Consultant	10/1/2020	439	-	234,929	12,070
Epiq Corporate Restructuring, LLC	Claims & Noticing Agent	10/1/2020	16,033	17,773	935,567	235,970
Burns Bowen Bair LLP	Special Insurance Counsel	10/29/2020	-	78,118	705,631	125,190
Kinsella Media LLC	Expert Consultant	11/17/2020	-	-	45,155	-
Pachulski Stang Ziehl & Jones LLP	UCC Counsel	10/16/2020	-	1,247,977	6,344,034	2,194,588
Berkeley Research Group, LLC	Financial Advisor	10/29/2020	-	-	1,059,763	850,925
Nixon Peabody LLP	Special Counsel	10/1/2020	69,555	98,775	3,633,411	502,979
Jon R. Conte, Ph.D.	Expert Consultant	11/17/2020	-	-	9,344	-
Arthur J. Gonzalez	Special Mediator	5/14/2021	-	25,000	150,000	25,000
Binder & Schwartz	Counsel to Special Mediator	5/14/2021	-	-	40,696	3,428
Ruskin Moscou Faltischek	Real Estate Counsel to UCC	7/12/2021	-	-	60,916	432
Robert E. Gerber	Future Claims Rep.	10/27/2021	-	4,928	200,015	128,651
Hon. Michael A. Hogan	Financial Advisor to FCR	11/8/2021	-	8,364	51,193	16,156
Paul J. Van Osselaer	Mediator	10/20/2021	-	27,616	128,901	49,638
Forchelli Deegan Terrana LLP	Special Real Estate Counsel	12/15/2021	-	-	37,523	17,108
Standard Valuation Services	Real Estate Appraiser	1/4/2022	-	-	56,500	7,150
Joseph Hage Aaronson LLC	Counsel to FCR	11/8/2021	-	384	4,908	8,232
Total Post-Petition Payments to Professionals			\$ 1,253,937	\$ 2,701,963	\$ 40,519,576	\$ 6,725,647

Notes:

- (1) Total incurred and unpaid amounts comprised of monthly fee statements and interim fee applications filed with the court pursuant to the Court's order governing interim compensation of retained professionals.

Schedule of Payments to Insiders
Exhibit-7
(Unaudited –In \$)

Schedule of Payments to Insiders

Name	Type of Payment	Amount Paid During Current Month	Total Paid to Date
All Insiders ¹	Payroll	\$ 48,186	\$ 1,115,077
All Insiders ¹	Expense Reimbursement	-	3,399
Total Payments to Insiders		\$ 48,186	\$ 1,118,476

Notes:

- (1) Represents payments made by the debtor to persons considered to be "insiders" under the Bankruptcy Code during the reporting period. The total is shown on a cash basis, reflecting the actual amounts received, net of any applicable taxes, withholdings or other deductions.

Persons included as "insiders" have been included for informational purposes only. The Debtor does not concede or take any position with respect to:
(a) such person's influence over the control of the Debtor; (b) the management responsibilities or functions of such individual; (c) the decision-making or corporate authority of such individual; or (d) whether such individual could successfully argue that he or she is not an "insider" under applicable law, including, without limitation, the federal securities laws or with respect to any theories of liability or for any other purpose. Further, the inclusion of a party as an "insider" in not an acknowledgement or concession that such party is an "insider" under applicable bankruptcy law.

In re: The Roman Catholic Diocese of Rockville Centre, New York,

Debtor

Bank Account Reconciliations

Exhibit 8

(Unaudited – in \$)

Case No. 20 - 12345

Reporting Period August 1, 2022 – August 31, 2022

Federal Tax I.D. # 11-1837437

Bank Name	Account Name	Bank Account	8/31 Bank Balance ¹
Administrative Office Unrestricted Accounts			
JPMorgan Chase	Main Operating Account	0928	\$ 1,755,991.18
JPMorgan Chase	Main Money Market Account	0769	8,724,051.89
JPMorgan Chase	Donations-PPD	2581	18,962,833.35
JPMorgan Chase	JPM Money Market Account for Donations-PPD	6575	Closed
JPMorgan Chase	JPM Money Market Account for Donations-PPD	6756	-
JPMorgan Chase	Utility Deposit Account	2607	24,356.43
Signature Bank	Signature Money Market Account	3567	2,011,619.14
JPMorgan Chase	St. Pius Residence Operating Account	7252	31,951.34
Subtotal: Administrative Office Accounts			\$ 31,510,803.33

Administrative Office Accounts Restricted, Held for Others, or Non-Debtor			
Signature Bank	DRVC- St. John Fisher Fund (Opened June 2022)	8425	\$ 1,882,933.52
Signature Bank	DRVC- Hamilton Scholarship Fund (Opened June 2022)	8433	2,914,496.41
JPMorgan Chase	403(b) Contribution Account*	2823	239,000.16
JPMorgan Chase	Catholic Ministries Appeal-PPD	2565	9,103,590.40
JPMorgan Chase	JPM MMA Account for Catholic Ministries Appeal- PPD	6574	Closed
JPMorgan Chase	JPM MMA Account for Catholic Ministries Appeal- PPD	6755	-
JPMorgan Chase	DSI Dividend Account	6552	500.00
Peoples United Bank	Estate of Spanburg CD*	1315	50,456.71
Bank of America	Gift Annuity Account*	8393	-
PUB/BNY	Charitable Gift Annuity Account*	2279	103,659.74
JPMorgan Chase	Health & Welfare Contribution Account*	1128	207,628.85
JPMorgan Chase	Health & Welfare Contribution Money Market Account*	4873	5,074.50
JPMorgan Chase	Health & Welfare Paying Agent Account*	0951	381,742.70
JPMorgan Chase	Health & Welfare Paying Agent Money Market Account*	0772	952.76
JPMorgan Chase	Catalyst- Dental*	9923	16,723.40
Citibank	DRVC for National Assoc of Pastoral Musicians, RVC Chapter†	4894	1,929.57
JPMorgan Chase	Lay Pension Contribution Account*	8210	180,323.33
JPMorgan Chase	Lay Pension Money Market Account*	1340	10,082.78
Unitas	Legacy Endowment Funds*	Various	325,958.46
JPMorgan Chase	Mission Office Money Market Account*^	0767	10,317.61
JPMorgan Chase	Mission Office Operating Account*^	0902	210,187.18
Unitas	RVC Mission Projects*^	10-101477	376,913.81
Unitas	Mission Operations*^	10-111477	198,419.90
Unitas	Mission Office-El Cercado*	10-401477	55,681.98
Unitas	DRM-DOM Repub Mission*	10-601477	167,986.57
JPMorgan Chase	Non-School Assessment-PPD	2573	1,383,194.58
JPMorgan Chase	JPM Money Market Account for Non-School Assessment PPD	6576	Closed
JPMorgan Chase	JPM Money Market Account for Non-School Assessment PPD	6757	-
NYS Workers Compensation Board	NYS Workers Comp Deposit Account	1432	7,520,073.53
JPMorgan Chase	Priest Pension Contribution Account*	3148	65,482.61
JPMorgan Chase	Priest Pension Money Market Account*	8192	10,061.06
JPMorgan Chase	Priest Welfare & Benefits Contribution Account*	0910	304,192.72
JPMorgan Chase	Priest Welfare & Benefits Money Market Account*	0768	10,061.04
JPMorgan Chase	Restricted Donations/Collections Account*	5710	2,921,740.32
JPMorgan Chase	MMA Account for Restricted Donation/Collections*	6573	Closed
JPMorgan Chase	MMA Account for Restricted Donation/Collections*	6754	-
JPMorgan Chase	Proceeds:50 North Park- RVC*	2599	5,200,000.00
JPMorgan Chase	JPM MMA Account for Proceeds: 50 North Park- RVC*	6577	Closed
JPMorgan Chase	JPM MMA Account for Proceeds: 50 North Park- RVC*	6758	-
Charles Schwab	Stock Donation Account*	1911	242,796.88
Subtotal: Administrative Office Accounts Restricted, Held for Others, or Non-Debtor			\$ 34,102,163.08

Notes:

(1) All bank accounts are reconciled each period when statements are received. The reconciliations are not attached to this Monthly Operating Report, but will be provided to the U.S. Trustee upon request.

* Denotes an FHO Account

† Denotes a Non-Debtor Account

^ Partially Restricted

Bank Name	Account Name	Bank Account	8/31 Bank Balance
PSIP Unrestricted Accounts			
JPMorgan Chase	PSIP Operating Account	0936	\$ 1,668,925.11
JPMorgan Chase	PSIP Money Market Account	0770	22,983,206.41
JPMorgan Chase	Pastoral Care Account	6502	60,554.49
JPMorgan Chase	Network Adjusters Disbursement Account	0932	-
Subtotal: PSIP Accounts			\$ 24,712,686.01
PSIP Accounts Restricted			
JPMorgan Chase	PSIP Claims Intermediate Account	0656	-
Subtotal: PSIP Accounts Restricted			\$ -

Petty Cash Spend Category	Amount Paid During Current Month	Total Paid to Date
Food	\$ 95	\$ 1,070
Maintenance / Dry Cleaning	-	1,165
Other	3	330

Total Petty Cash Spend	\$ 98	\$ 2,565
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In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Schedule of Transfers Between Debtor and Affiliate (August 1, 2022 – August 31, 2022)
Exhibit 9
(Unaudited – in \$)

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

PAYMENTS BETWEEN DEBTOR AND AFFILIATE

Ecclesia Transfer Purpose	Transfer Amount
Transfers from Ecclesia	
Insurance Reimbursements to PSIP for July 2022 SIR Claim Payments	\$ 442,053
Total Transfers from Ecclesia	\$ 442,053
Transfers to Ecclesia	
Total Transfers to Ecclesia	\$ -
Total Transfers from / (to) Ecclesia	\$ 442,053

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Status of Post-Petition Taxes
Exhibit 10
(Unaudited – in \$)

Tax Category ¹	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Ending Tax ²
Federal				
Withholding	\$ -	\$ 95,662	\$ 95,662	\$ -
FICA - Employee	-	58,357	58,357	-
FICA - Employer	-	55,480	55,480	-
Total Federal Taxes	\$ -	\$ 209,499	\$ 209,499	\$ -
State & Local				
Withholding	\$ -	\$ 39,261	\$ 39,261	\$ -
Property Taxes/ Local	-	2,718	2,718	-
Total State & Local Taxes	\$ -	\$ 41,978	\$ 41,978	\$ -
Total Taxes	\$ -	\$ 251,477	\$ 251,477	\$ -

Notes:

- (1) All tax payments have supporting documentation and will be provided to the U.S. Trustee upon request.
(2) Amounts noted reflect accruals and remittances during the reporting period only. Some of which are estimated based on anticipated quarterly/semi-annual/annual invoice amounts.

In re: The Roman Catholic Diocese of Rockville Centre, New York,
Debtor

Case No. 20 - 12345
Reporting Period August 1, 2022 – August 31, 2022
Federal Tax I.D. # 11-1837437

Debtor Questionnaire

Exhibit 11
(Unaudited – in \$)

Debtor Questionnaire

The table below shows authority granted under the orders entered in this bankruptcy case and pre-petition amounts spent during August 2022 pursuant to such orders

Motion Capacity Category	Final Cap.	Total Payments	Remaining Availability	August Total Payments
Prepetition Wages				
Employee Compensation	\$ 884,000	\$ 558,974	\$ 325,026	\$ -
Deductions	77,000	37,594	39,406	-
Business Expenses	49,000	10,066	38,934	-
Tuition Payments ¹	164,000	127,754	36,246	-
Payroll Costs ²	386,000	80,217	305,783	-
	\$ 1,560,000	\$ 814,606	\$ 745,394	\$ -
Prepetition Cash Management				
Bank Fees	No Limit	\$ 411		\$ -
Parish Rebates	No Limit	64,273		-
Funds Held For Others	No Limit	380,315		-
Restricted Donations	No Limit	83,135		7,471
		\$ 528,134		\$ 7,471
Prepetition Pastoral Care				
Pastoral Care ³	\$ 50,000	43,178	6,822	\$ -
	\$ 50,000	\$ 43,178	\$ 6,822	\$ -
Prepetition Insurance				
Insurance ⁴	No Limit	5,597,315		\$ 745,655
		\$ 5,597,315		\$ 745,655

1) Fall 2020 tuition payments are included in their entirety in the calculation of pre-petition payments made; however, the Diocese takes the position that a portion of these payments are post-petition and do not utilize capacity granted under the first day orders

2) Includes ADP, payroll taxes, severance, and unemployment obligations

3) Pastoral care capacity is presented including the additional authority of \$12,500 granted by the court in the order entered 1/14

4) Certain March insurance payments are included in their entirety in the calculation of pre-petition payments made; however, the Diocese takes the position that a portion of these payments are post-petition